

NOTICES OF AGENCY GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the publication of guidance documents and substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements and guidance documents are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements and agency guidance documents do not include internal procedural documents which may only affect the internal procedures of the agency and do not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

- 1. Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Determining Whether a Domestic Corporation Should be Treated as a Foreign Corporation for Arizona Income Tax Purposes; CTP 02-1
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
March 22, 2002
- 3. Summary of the contents of the guidance document:**
Provides procedures for determining whether a domestic corporation should be treated as a foreign corporation for Arizona income tax purposes.
- 4. A statement as to whether the guidance document is a new document or a revision:**
This is a new guidance document.
- 5. The name and address of the person to whom questions and comments about the guidance document may be directed:**
Name: Office of Tax Policy & Legal Support, Arizona Department of Revenue
Address: 1600 W. Monroe, Phoenix, AZ 85007
Telephone: (602) 542-4672
- 6. Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:**
Anyone wishing to obtain a copy of this document should call (602) 255-3381 (1-800-352-4090 nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

- 1. Title of the guidance document and the guidance document number by which the document is referenced:**
Issuance of Private Taxpayer Rulings; GTP 01-3
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
November 14, 2001

Arizona Administrative Register
Notices of Agency Guidance Documents

3. Summary of the contents of the guidance document:

This procedure explains the basic principles and answers often-asked questions in relation to the issuance of private taxpayer rulings. Additionally, this procedure discusses areas in which the Department will not issue private taxpayer rulings and the reliance which may be placed on them by taxpayers and the Department.

4. A statement as to whether the guidance document is a new document or a revision:

This guidance document supersedes and rescinds Arizona General Tax Procedure GTP 99-1.

5. The name and address of the person to whom questions and comments about the guidance document may be directed:

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NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

1. Title of the guidance document and the guidance document number by which the document is referenced:

Acceptance of Faxed Returns Under Certain Circumstances; GTP 01-4

2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:

December 20, 2001

3. Summary of the contents of the guidance document:

Under what circumstances will the Department of Revenue accept faxed tax returns and have return serve as the taxpayer's final return.

4. A statement as to whether the guidance document is a new document or a revision:

This guidance document supersedes in part Arizona General Tax Procedure GTP 94-4.

5. The name and address of the person to whom questions and comments about the guidance document may be directed:

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NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

- 1. Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting an Abatement of Tax, Interest, and/or Penalties Pursuant to A.R.S. § 42-2065 of the Taxpayer Bill of Rights; GTP 02-1
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
June 12, 2002
- 3. Summary of the contents of the guidance document:**
Prescribes the procedure for requesting an abatement of tax, interest and/or penalties pursuant to A.R.S. § 42-2065 of the Taxpayer Bill of Rights.
- 4. A statement as to whether the guidance document is a new document or a revision:**
This is a new guidance document.
- 5. The name and address of the person to whom questions and comments about the guidance document may be directed:**
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NOTICE OF AGENCY GUIDANCE DOCUMENT

DEPARTMENT OF REVENUE

- 1. Title of the guidance document and the guidance document number by which the document is referenced:**
Procedure for Requesting Refunds Under Laws 2001, Chapter 314, 45th Legislature, First Regular Session; TPP 01-1
- 2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:**
September 27, 2001
- 3. Summary of the contents of the guidance document:**
Procedure for nonprofit cultural or civic organizations to request refunds of transaction privilege tax paid under the retail classification, the amusement classification, and the use tax.
- 4. A statement as to whether the guidance document is a new document or a revision:**
This is a new guidance document.

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Telephone: (602) 542-4672

6. Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 nationwide), or write to:

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Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

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DEPARTMENT OF REVENUE

1. Title of the guidance document and the guidance document number by which the document is referenced:

Procedure for Requesting Refunds Under Laws 2001, Chapter 137, 45th Legislature, First Regular Session; TPP 01-2

2. Date of the publication of the guidance document and the effective date of the document if different from the publication date:

September 27, 2001

3. Summary of the contents of the guidance document:

Procedure for transient lodging facilities to obtain refunds of taxes paid under the retail classification and the use tax on food and beverages provided to guests on a complimentary basis.

4. A statement as to whether the guidance document is a new document or a revision:

This is a new guidance document.

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